

#### **ANNUAL REPORT**

OF

Name: WILTON MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 70

WILTON, WI 54670-0070

For the Year Ended: DECEMBER 31, 2005

## WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

#### **SIGNATURE PAGE**

I LORI BRUEGGEN		of
(Person responsible for accou	nts)	
WILTON MUNICIPAL WATER AND SEWER U	TILITY	, certify that I
(Utility Name)		
am the person responsible for accounts; that I have examined the knowledge, information and belief, it is a correct statement of the the period covered by the report in respect to each and every many	business and affairs of s	
	02/20/2006	
(Signature of person responsible for accounts)	(Date)	
VILLAGE CLERK	_	
(Title)		

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#### **IDENTIFICATION AND OWNERSHIP**

Exact Utility Name: WILTON MUNICIPAL WATER AND SEWER UTILITY

Utility Address: P.O. BOX 70

WILTON, WI 54670-0070

When was utility organized? 9/1/1907

Report any change in name:

Effective Date: Utility Web Site:

#### Utility employee in charge of correspondence concerning this report:

Name: MS LORI BRUEGGEN

Title: VILLAGE CLERK-TREASURER

Office Address:

P.O. BOX 70

WILTON, WI 54670-0070

**Telephone:** (608) 435 - 6666 **Fax Number:** (608) 435 - 6692

E-mail Address:

#### Individual or firm, if other than utility employee, preparing this report:

Name: CLIFTON GUNDERSON LLP

Title: CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Office Address: CLIFTON GUNDERSON LLP

435 JULIE STREET P.O. BOX 547 TOMAH, WI 54660

**Telephone:** (608) 372 - 2177 **Fax Number:** (608) 372 - 5462

E-mail Address: debra.welch@cliftoncpa.com

#### President, chairman, or head of utility commission/board or committee:

Name: ROBERT HARRISON

Title: CHAIRMAN

Office Address:

608 EAST STREET WILTON, WI 54670

Telephone: (608) 435 - 6598

Fax Number: E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

#### **IDENTIFICATION AND OWNERSHIP**

Individual or firm, if other than utility employee, auditing utility records:

Name: CLIFTON GUNDERSON LLP

Title: CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Office Address: CLIFTON GUNDERSON LLP

435 JULIE STREET P.O. BOX 547 TOMAH, WI 54660

**Telephone:** (608) 342 - 2177 **Fax Number:** (608) 372 - 5462

E-mail Address: debra.welch@cliftoncpa.com

Date of most recent audit report: 2/3/2006

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR MIKE O'ROURKE

Title: OPERATOR

Office Address:

P.O. BOX 55

**WILTON, WI 54670** 

**Telephone:** (608) 435 - 6764 **Fax Number:** (608) 435 - 6692

E-mail Address:

Name of utility commission/committee: PU

PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR JOE CULPITT MR DUANE EVANS

MR ROBERT HARRISON, CHAIRMAN

MR DOUG PATH

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 2/27/1989

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?

Provide the following information regarding the provider(s) of contract services:

#### **IDENTIFICATION AND OWNERSHIP**

Firm Name:	
Contact Person:	
Title:	
Telephone: ( ) -	
Fax Number:	
E-mail Address:	
Contract/Agreement beginning-ending dates:	

Provide a brief description of the nature of Contract Operations being provided:

#### **INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	78,819	77,710	1
Operating Expenses:			
Operation and Maintenance Expense (401)	40,367	35,813	2
Depreciation Expense (403)	10,389	10,404	3
Amortization Expense (404)	0	0	4
Taxes (408)	16,925	17,750	_ 5
Total Operating Expenses	67,681	63,967	
Net Operating Income	11,138	13,743	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income OTHER INCOME	11,138	13,743	_
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,720	2,810	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income Total Income	1,720 12,858	2,810 16,553	_
MISCELLANEOUS INCOME DEDUCTIONS	•	ŕ	
Miscellaneous Amortization (425)	(2,881)	(2,881)	11
Other Income Deductions (426)	3,039	3,038	12
Total Miscellaneous Income Deductions	158	157	
Income Before Interest Charges	12,700	16,396	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,045	6,896	13
Amortization of Debt Discount and Expense (428)	1,022	1,112	_ 14
Amortization of Premium on DebtCr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	_ 16
Other Interest Expense (431)	0	0	17
Interest Charged to ConstructionCr. (432)	0	0	_ 18
Total Interest Charges	7,067	8,008	
Net Income	5,633	8,388	
EARNED SURPLUS	070.075	070 407	4.0
Unappropriated Earned Surplus (Beginning of Year) (216)	278,875	270,487	19
Balance Transferred from Income (433)	5,633	8,388	_ 20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus-Debit (435)	0	0	_ 22
Appropriations of SurplusDebit (436)	0	0	23
Appropriations of Income to Municipal FundsDebit (439)	004 500	070 075	_ 24
Total Unappropriated Earned Surplus End of Year (216)	284,508	278,875	

#### **INCOME STATEMENT ACCOUNT DETAILS**

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	78,819		78,819	1
Total (Acct. 400):	78,819	0	78,819	ı
Operation and Maintenance Expense (401):				
Derived	40,367		40,367	2
Total (Acct. 401):	40,367	0	40,367	
Depreciation Expense (403):				
Derived	10,389		10,389	
Total (Acct. 403):	10,389	0	10,389	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	16,925		16,925	5
Total (Acct. 408):	16,925	0	16,925	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	11,138	0	11,138	ı
OTHER INCOME Income from Merchandising, Jobbing and Contract Wor	·k (415-416):			
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	1,720	0	1,720	10
Total (Acct. 419):	1,720	0	1,720	
Miscellaneous Nonoperating Income (421): Contributed Plant - Water		I	0	11

#### **INCOME STATEMENT ACCOUNT DETAILS**

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			_
Miscellaneous Nonoperating Income (421): NONE	0	0	0 12
Total (Acct. 421):	0	0	0 12
TOTAL OTHER INCOME:	1,720	0	1,720
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(2,881)		(2,881)13
NONE	0	0	0 14
Total (Acct. 425):	(2,881)	0	(2,881)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		3,039	3,039 15
NONE	0	0	<u> </u>
Total (Acct. 426):	0	3,039	3,039
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(2,881)	3,039	158
INTEREST CHARGES Interest on Long-Term Debt (427): Derived Total (Acct. 427):	6,045 <b>6,045</b>	0	6,045 17 6,045
Amortization of Debt Discount and Expense (428):	3,010		<u> </u>
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	1,022		1,022 18
Total (Acct. 428):	1,022	0	1,022
Amortization of Premium on DebtCr. (429):			<u> </u>
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived Total (Acct. 430):	0 <b>0</b>	0	0 20
Total (Acct. 430):	U	0	<u> </u>
Other Interest Expense (431):	0		0.04
Derived	0	^	0 21
Total (Acct. 431):	0	0	0

#### **INCOME STATEMENT ACCOUNT DETAILS**

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to ConstructionCr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	7,067	0	7,067
NET INCOME:	8,672	(3,039)	5,633
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	184,295	94,580	278,875 23
Total (Acct. 216):	184,295	94,580	278,875
Balance Transferred from Income (433):			
Derived	8,672	(3,039)	5,633 24
Total (Acct. 433):	8,672	(3,039)	5,633
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to SurplusDebit (435):			_
NONE	0	0	0 26
Total (Acct. 435)Debit:	0	0	0
Appropriations of SurplusDebit (436):			_
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	192,967	91,541	284,508

#### **INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Revenues (account 415)						0	1
Costs and Expenses of Merchandising,	Jobbing and	Contract Worl	k (416):				
Cost of merchandise sold						0	2
Payroll						0	3
Materials						0	4
Taxes						0	5
Other (list by major classes):							
NONE						0	6
Total costs and expenses	0	0	0	(	)	0	
Net income (or loss)	0	0	0	(	)	0	

#### **REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	78,819	0	0	0	78,819	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0 [				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	78,819	0	0	0	78,819	- -

#### **BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	738,184	737,779	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	308,108	294,183	2
Net Utility Plant	430,076	443,596	•
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	68,491	66,704	6
Special Funds (125)	7,892	8,635	7
Total Other Property and Investments	76,383	75,339	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	31,361	35,504	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,018	11,235	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	13
Receivables from Municipality (145)	4,921	2,170	14
Materials and Supplies (150)	1,825	1,207	15
Prepayments (165)	323	323	16
Other Current and Accrued Assets (170)	237	1,063	17
Total Current and Accrued Assets DEFERRED DEBITS	50,685	51,502	•
Unamortized Debt Discount and Expense (181)	3,660	4,681	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	3,660	4,681	
Total Assets and Other Debits	560,804	575,118	

#### **BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	127,779	127,779	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	284,508	278,875	23
Total Proprietary Capital	412,287	406,654	_
LONG-TERM DEBT			
Bonds (221)	92,400	108,240	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	92,400	108,240	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	429	328	28
Payables to Municipality (233)	2,945	4,229	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	416	512	32
Other Current and Accrued Liabilities (238)	474	421	33
Total Current and Accrued Liabilities	4,264	5,490	-
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	51,853	54,734	36
Total Deferred Credits	51,853	54,734	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	560,804	575,118	=

#### **NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					_
Total Utility Plant - First of Year	737,779	0	0	0	1
(Should agree	with Util. Plant	Jan. 1 in Propei	ty Tax Equiva	lent Schedule)	
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	579,912	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	158,272	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)				_	6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	738,184	0	0	0	
<b>Accumulated Provision for Depreciation and Amorti</b>	zation:				
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	241,377	0	0	0 1	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	66,731	0	0	0 1	12
Total Accumulated Provision	308,108	0	0	0	
Net Utility Plant	430,076	0	0	0	

# ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY (ACCT. 110.1)

Depreciation Accruals (Credits) during the year (110.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	230,491				230,491	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,389				10,389	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	597				597	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	10,986	0	0	0	10,986	16
Debits during year						17
Book cost of plant retired	100				100	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	100	0	0	0	100	25
Balance end of year (110.1)	241,377	0	0	0	241,377	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.92%					28

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	63,692				63,692	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	3,039				3,039	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	3,039	0	0	0	3,039	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	66,731	0	0	0	66,731	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.92%					28

#### **NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify): NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	_
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	=

#### ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	_ 1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		_
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	_
Balance end of year	0	_

#### **MATERIALS AND SUPPLIES**

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	•

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,825	1,207	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,825	1,207	=

### UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written C	Off During Year		
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
BOND ISSUE COST ON 1996 MORTGAGE REVENUE BOND	1,791	259	1,532	1
UNAMORTIZED DISCOUNT & DEFERRED LOSS ON REFUNDING	2,890	762	2,128	2
Total		_	3,660	
Unamortized premium on debt (251) NONE		_		3
Total		_	0	

#### **CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	127,779	1
Changes during year (explain):		•
NONE		2
Balance end of year	127,779	

#### **BONDS (ACCT. 221)**

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTAGE REVENUE REFUNDING BOND	11/01/1996	12/01/2011	4.50%	92,400	1
	-	Total Bonds (A	ccount 221):	92,400	

#### **NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

		Final		Principal
	Date of	Maturity	Interest	Amount
Account and Description of Obligation	Issue	Date	Rate	End of Year
(a and b)	(c)	(d)	(e)	<b>(f)</b>

**NONE** 

#### **TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)		
Balance first of year	0	1	
Accruals:			
Charged water department expense	16,925	2	
Charged electric department expense		3	
Charged sewer department expense	202	4	
Other (explain): NONE		5	
Total Accruals and other credits	17,127		
Taxes paid during year:			
County, state and local taxes	15,831	6	
Social Security taxes	1,225	7	
PSC Remainder Assessment	71	8	
Other (explain):			
NONE		9	
Total payments and other debits	17,127		
Balance end of year	0		

#### **INTEREST ACCRUED (ACCT. 237)**

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	d Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrue Balance End of Year (e)	d
Bonds (221)					
MORTGAGE REVENUE REFUNDING BOND SERIES 1996	512	6,045	6,141	416	1
Subtotal	512	6,045	6,141	416	•
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	•
Other long-Term Debt (224)					•
NONE	0			0	3
Subtotal	0	0	0	0	•
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	•
Total	512	6,045	6,141	416	
					•

#### **BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		_ 1
Total (Acct. 123):	0	_
Other Investments (124):		
CERTIFICATES OF DEPOSITS	68,491	_ 2
Total (Acct. 124):	68,491	_
Special Funds (125):		
RESTRICTED CASH - SPECIAL REDEMPTION	7,892	_ 3
Total (Acct. 125):	7,892	_
Notes Receivable (141): NONE		4
Total (Acct. 141):	0	- <b>"</b>
Customer Accounts Receivable (142):		
Water	12,018	5
Electric		6
Sewer (Regulated)		_ 7
Other (specify): NONE		8
Total (Acct. 142):	12,018	_
Other Accounts Receivable (143):		_
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify): NONE		- 11
Total (Acct. 143):	0	- ''
Receivables from Municipality (145):		_
DUE FROM MUNICIPALITY	3,218	12
DUE FROM SEWER	1,051	13
DUE FROM TIF #2	652	14
Total (Acct. 145):	4,921	_
Prepayments (165):		
PREPAID EXPENSES	323	15
Total (Acct. 165):	323	_
Extraordinary Property Losses (182):		_
NONE		_ 16
Total (Acct. 182):	0	_

#### **BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Balan Particulars End of (a) (b)		
Other Deferred Debits (183):		
NONE		_ 17
Total (Acct. 183):	0	_
Payables to Municipality (233):		
DUE TO MUNICIPALITY	2,945	_ 18
Total (Acct. 233):	2,945	_
Other Deferred Credits (253):		
Regulatory Liability	51,853	19
NONE		20
Total (Acct. 253):	51,853	_

#### **RETURN ON RATE BASE COMPUTATION**

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						_
Utility Plant in Service (100.1)	579,709	0	0	0	579,709	1
Materials and Supplies	1,516	0	0	0	1,516	2
Other (specify): NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	235,934	0	0	0	235,934	4
Customer Advances for Construction					0	5
Regulatory Liability	53,293	0	0	0	53,293	6
NONE					0	7
Average Net Rate Base	291,998	0	0	0	291,998	
Net Operating Income	11,138	0	0	0	11,138	8
Net Operating Income as a percent of						
Average Net Rate Base	3.81%	N/A	N/A	N/A	3.81%	

#### IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**NONE** 

#### **FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)
Water	0.5
Electric	
Gas	3
Sewer	

## REGULATORY LIABILITY - PRE-2003 HISTORICAL ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY PLANT (253)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	54,734	0	0	0	54,734	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	2,881	0	0	0	2,881	3
Other (specify): NONE					0	4
Balance End of Year	51,853	0	0	0	51,853	

#### FINANCIAL SECTION FOOTNOTES

#### Cover Sheet (Page 0)

#### **General footnotes**

Accountant's Report

Board of Commissioners Wilton Municipal Water and Sewer Utility Wilton, Wisconsin

We have compiled the Wilton Municipal Water and Sewer Utility Annual Report included in the accompanying prescribed form for the Village of Wilton, Wisconsin as of December 31, 2005, and for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission which differ from accounting principles generally accepted in the United States of America. Accordingly, this report is not designed for those who are not informed about such differences.

Clifton Gunderson LLP

Tomah, Wisconsin February 3, 2006

#### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145 - Due from Municipality - The water dept made an overpayment of \$2,669 for the property tax equivalent in the current year. The prior year included only a \$358 overpayment.

Account 233 - Due to Municipality - The prior year included the 2003 and the 2004 Insurance expense allocation, this year the account includes only the 2005 Insurance expense allocation.

#### **WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	78,067	76,447	1
Total Sales of Water	78,067	76,447	-
Other Operating Revenues			
Forfeited Discounts (470)	404	482	2
Other Water Revenues (474)	348	781	3
Total Other Operating Revenues	752	1,263	
Total Operating Revenues	78,819	77,710	-
Operation and Maintenenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	21,599	18,843	_ 4
General Operating Expenses (680-690)	18,768	16,970	_ 5
Total Operation and Maintenenance Expenses	40,367	35,813	-
Other Operating Expenses			
Depreciation Expense (403)	10,389	10,404	6
Amortization Expense (404)		0	7
Taxes (408)	16,925	17,750	8
Total Other Operating Expenses	27,314	28,154	_
Total Operating Expenses	67,681	63,967	- -
NET OPERATING INCOME	11,138	13,743	=

#### **WATER OPERATING REVENUES - SALES OF WATER**

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Account 460, Unmetered Sales to General Customers Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
- 5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	53	194	1
Commercial	2	73	268	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	126	462	_
Metered Sales to General Customers (461)				-
Residential	196	7,376	33,583	4
Commercial	38	2,371	8,890	5
Industrial				6
Total Metered Sales to General Customers (461)	234	9,747	42,473	•
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		31,107	8
Other Sales to Public Authorities (464)	9	1,538	4,025	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	247	11,411	78,067	=

#### **SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.			
Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

## **OTHER OPERATING REVENUES (WATER)**

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	31,107	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	31,107	-
Forfeited Discounts (470):		•
Customer late payment charges	404	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	404	-
Other Water Revenues (474):		•
Return on net investment in meters charged to sewer department	252	7
Other (specify):		-
MISCELLANEOUS	96	8
Total Other Water Revenues (474)	348	_

## **WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

(a)	This Year (b)	Last Year (c)
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,458	9,272
Purchased Water (610)		0
Fuel or Power Purchased for Pumping (620)	3,272	3,054
Chemicals (630)	2,590	2,084
Supplies and Expenses (640)	4,784	2,140
Repairs of Water Plant (650)	2,077	1,954
Transportation Expenses (660)	418	339
Total Plant Operation and Maintenance Expenses	21,599	18,843
	7 606	7 727
Administrative and General Salaries (680)	7,606 2,014	7,727
Administrative and General Salaries (680) Office Supplies and Expenses (681)	2,014	2,071
Administrative and General Salaries (680)		
Administrative and General Salaries (680) Office Supplies and Expenses (681) Outside Services Employed (682)	2,014 3,447	2,071 3,225
Outside Services Employed (682) Insurance Expense (684)	2,014 3,447 2,019	2,071 3,225 1,835
Administrative and General Salaries (680)  Office Supplies and Expenses (681)  Outside Services Employed (682)  Insurance Expense (684)  Employees Pensions and Benefits (686)	2,014 3,447 2,019 2,201	2,071 3,225 1,835 1,573
Administrative and General Salaries (680)  Office Supplies and Expenses (681)  Outside Services Employed (682)  Insurance Expense (684)  Employees Pensions and Benefits (686)  Regulatory Commission Expenses (688)	2,014 3,447 2,019 2,201 66	2,071 3,225 1,835 1,573 0
Administrative and General Salaries (680)  Office Supplies and Expenses (681)  Outside Services Employed (682)  Insurance Expense (684)  Employees Pensions and Benefits (686)  Regulatory Commission Expenses (688)  Miscellaneous General Expenses (689)	2,014 3,447 2,019 2,201 66	2,071 3,225 1,835 1,573 0 539

## **TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

	Method Used to Allocate Between			
Description of Tax (a)	Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		15,831	16,558	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		202	207	2
Net property tax equivalent		15,629	16,351	•
Social Security		1,225	1,314	3
PSC Remainder Assessment		71	85	4
Other (specify): NONE			0	5
Total tax expense		16,925	17,750	

## PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			Monroe			
SUMMARY OF TAX RATES						
State tax rate	mills		0.180164			
County tax rate	mills		6.227100			
Local tax rate	mills		8.082988			
School tax rate	mills		11.379859			
Voc. school tax rate	mills		2.019485			
Other tax rate - Local	mills		0.000000			
Other tax rate - Non-Local	mills		0.000000			
Total tax rate	mills		27.889596			1
Less: state credit	mills		1.176299			1
Net tax rate	mills		26.713297			1
PROPERTY TAX EQUIVALENT CALCU	ILATIO	N				1
Local Tax Rate	mills		8.082988			1
Combined School Tax Rate	mills		13.399344			1
Other Tax Rate - Local	mills		0.000000			1
Total Local & School Tax	mills		21.482332			1
Total Tax Rate	mills		27.889596			1
Ratio of Local and School Tax to Total	dec.		0.770263			1
Total tax net of state credit	mills		26.713297			2
Net Local and School Tax Rate	mills		20.576272			2
Utility Plant, Jan. 1	\$	737,779	737,779			2
Materials & Supplies	\$	1,207	1,207			2
Subtotal	\$	738,986	738,986			2
Less: Plant Outside Limits	\$	0	0			
Taxable Assets	\$	738,986	738,986			2
Assessment Ratio	dec.		1.041162			
Assessed Value	\$	769,404	769,404			2
Net Local & School Rate	mills		20.576272			2
Tax Equiv. Computed for Current Year	\$	15,831	15,831			3
Tax Equivalent per 1994 PSC Report	\$	15,107				3
Any lower tax equivalent as authorized						3
by municipality (see note 6)	\$					3
Tax equiv. for current year (see note 6	) \$	15,831				3

# WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		_ 1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	220		_ 3
Total Intangible Plant	220	0	-
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	100		4
Structures and Improvements (311)	2,435		_ 
Collecting and Impounding Reservoirs (312)	0		_ 6
Lake, River and Other Intakes (313)	7,401		7
Wells and Springs (314)	29,609		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	39,545	0	-
PUMPING PLANT			
Land and Land Rights (320)	75		12
Structures and Improvements (321)	109,257		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	24,401		17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		_ 19
Other Pumping Equipment (328)	0		_ 20
Total Pumping Plant	133,733	0	-
WATER TREATMENT PLANT			
Land and Land Rights (330)	25		_ 21
Structures and Improvements (331)	609		22
Water Treatment Equipment (332)	5,889		23
Total Water Treatment Plant	6,523	0	_

# WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			220 3
Total Intangible Plant	0	0	220
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			100 4
Structures and Improvements (311)			2,435 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			7,401 7
Wells and Springs (314)			29,609 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	39,545
PUMPING PLANT			
Land and Land Rights (320)			75 12
Structures and Improvements (321)			109,257 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			24,401 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	133,733
WATER TREATMENT PLANT			
Land and Land Rights (330)			25 21
Structures and Improvements (331)			609 22
Water Treatment Equipment (332)			5,889 23
Total Water Treatment Plant	0	0	6,523

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT	· · · · · · · · · · · · · · · · · · ·	( )	
Land and Land Rights (340)	7,604		24
Structures and Improvements (341)	0		_ 25
Distribution Reservoirs and Standpipes (342)	116,964		_ 26
Transmission and Distribution Mains (343)	189,875		27
Fire Mains (344)	0		_ 
Services (345)	22,520		_ 29
Meters (346)	18,903	505	30
Hydrants (348)	34,425		_ 31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	390,291	505	_
GENERAL PLANT			
Land and Land Rights (370)	0		_ 33
Structures and Improvements (371)	0		_ 34
Office Furniture and Equipment (372)	0		_ 35
Computer Equipment (372.1)	1,598		_ 36
Transportation Equipment (373)	6,923		_ 37
Other General Equipment (379)	674		_ 38
Other Tangible Property (390)	0		_ 39
Total General Plant	9,195	0	_
Total utility plant in service directly assignable	579,507	505	_
Common Utility Plant Allocated to Water Department	0		_ 40
Total utility plant in service	579,507	505	_

# WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				-
Land and Land Rights (340)			7,604 24	4
Structures and Improvements (341)			0 25	5
Distribution Reservoirs and Standpipes (342)			116,964 26	6
Transmission and Distribution Mains (343)			189,875 27	7
Fire Mains (344)			0 28	3
Services (345)			22,520 29	9
Meters (346)	100		19,308 30	D
Hydrants (348)			34,425 31	1
Other Transmission and Distribution Plant (349)			0 32	2
Total Transmission and Distribution Plant	100	0	390,696	
GENERAL PLANT Land and Land Rights (370) Structures and Improvements (371)			0 33 0 34	
Office Furniture and Equipment (372)			0 35	5
Computer Equipment (372.1)			1,598 36	5
Transportation Equipment (373)			6,923 37	7
Other General Equipment (379)			674 38	3
Other Tangible Property (390)			0 39	9
Total General Plant	0	0	9,195	
Total utility plant in service directly assignable	100	0	579,912	
Common Utility Plant Allocated to Water Department			0 40	D
Total utility plant in service	100	0	579,912	

# WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		_ 1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	0		_ 3
Total Intangible Plant	0	0	-
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		- 5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	-
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		_ 20
Total Pumping Plant	0	0	-
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		_ 22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	_

# WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)		
INTANGIBLE PLANT					_
Organization (301)				0	1
Franchises and Consents (302)				0	2
Miscellaneous Intangible Plant (303)				0	3
Total Intangible Plant	0	0		0	
SOURCE OF SUPPLY PLANT				_	
Land and Land Rights (310)				0	4
Structures and Improvements (311)				0	5
Collecting and Impounding Reservoirs (312)				0	6
Lake, River and Other Intakes (313)				0	7
Wells and Springs (314)				0	8
Infiltration Galleries and Tunnels (315)				-	9
Supply Mains (316) Other Weter Source Plant (317)				0	10
Other Water Source Plant (317)	0	0		0	11
Total Source of Supply Plant	0	<u> </u>		<u>U</u>	
PUMPING PLANT					
Land and Land Rights (320)				0	
Structures and Improvements (321)				0	13
Boiler Plant Equipment (322)					14
Other Power Production Equipment (323)				0	15
Steam Pumping Equipment (324)				0	16
Electric Pumping Equipment (325)				0	17
Diesel Pumping Equipment (326)				0	18
Hydraulic Pumping Equipment (327)				0	19
Other Pumping Equipment (328)				0	20
Total Pumping Plant	0	0		0	
WATER TREATMENT PLANT					
Land and Land Rights (330)				0 2	21
Structures and Improvements (331)				0 2	22
Water Treatment Equipment (332)				0 2	23
Total Water Treatment Plant	0	0		0	

# WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		_ 24
Structures and Improvements (341)	0		_ 25
Distribution Reservoirs and Standpipes (342)	0		_ 26
Transmission and Distribution Mains (343)	108,570		_ 27
Fire Mains (344)	0		_ 28
Services (345)	44,549		_ 29
Meters (346)	0		_ 30
Hydrants (348)	5,153		_ 31
Other Transmission and Distribution Plant (349)	0		_ 32
Total Transmission and Distribution Plant	158,272	0	_
GENERAL PLANT			
Land and Land Rights (370)	0		_ 33
Structures and Improvements (371)	0		_ 34
Office Furniture and Equipment (372)	0		_ 35
Computer Equipment (372.1)	0		_ 36
Transportation Equipment (373)	0		_ 37
Other General Equipment (379)	0		_ 38
Other Tangible Property (390)	0		_ 39
Total General Plant	0	0	_
Total utility plant in service directly assignable	158,272	0	_
Common Utility Plant Allocated to Water Department	0		_ 40
Total utility plant in service	158,272	0	_

# WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			108,570 27
Fire Mains (344)			0 28
Services (345)			44,549 29
Meters (346)			0 30
Hydrants (348)			5,153 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	158,272
GENERAL PLANT Land and Land Rights (370) Structures and Improvements (371) Office Furniture and Equipment (372) Computer Equipment (372.1) Transportation Equipment (373) Other General Equipment (379) Other Tangible Property (390) Total General Plant	0	0	0 33 0 34 0 35 0 36 0 37 0 38 0 39
Total utility plant in service directly assignable	0	0	158,272
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	158,272

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply

	3			
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)
January			955	955
February			805	805
March			877	877
April			1,008	1,008
May			1,052	1,052
June			1,188	1,188
July			1,315	1,315
August			1,220	1,220
September			997	997
October			1,091	1,091
November			907	907
December			929	929
Total annual pumpage	0	0	12,344	12,344
Less: Water sold				11,411
Volume pumped but not s	sold			933
Volume sold as a percent	t of volume pumped			92%
Volume used for water pr	oduction, water quality	and system maintena	ince	269
Volume related to equipm	nent/system malfunction	า		
Non-utility volume NOT in	ncluded in water sales			
Total volume not sold but	accounted for			269
Volume pumped but unac	counted for			664
Percent of water lost				5%
If more than 25%, indicat	e causes:			
If more than 25%, state w	hat action has been tal	ken to reduce water lo	oss:	
Maximum gallons pumpe	d by all methods in any	one day during repor	ting year (000 gal.)	165
Date of maximum: 7/11	/2005			
Cause of maximum:				
Hydrant flushing				
Minimum gallons pumped	<u> </u>	one day during report	ing year (000 gal.)	9
	/2005			
Total KWH used for pump				30,500
If water is purchased: Ver				
Poi	nt of Delivery:			

## **SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	ldentification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	_
SOUTH END OF VILLAGE	1	228	10	0	No	1
DUANE STREET	2	225	12	309,600	Yes	2
CENTER STREET	3	221	12	324,000	Yes	3

## **SOURCES OF WATER SUPPLY - SURFACE WATERS**

			Intakes				
	Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)		
NONE		_	_	_			

1

## **PUMPING & POWER EQUIPMENT**

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	WELL #2	WELL #3	2
Purpose	Р	Р	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1954	1982	6
Type	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	200	8
Pump Motor or			9
Standby Engine Mfr	US ELECTRIC	US ELECTRIC	10
Year Installed	1990	1986	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or			22
Standby Engine Mfr			23
Year Installed			24
Туре			25
Horsepower			26

## **RESERVOIRS, STANDPIPES & WATER TREATMENT**

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			4 5
Year constructed	1983			6
Primary material (earthen, steel, concrete, other)	CONCRETE			7
Elevation difference in feet (See Headnote 3.)	178			9 10
Total capacity in gallons (actual)	130,000			11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			12 13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15 16 17
Filters, type (gravity, pressure, other, none)	NONE			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day	0.0500			20 21
= 1.2 m.g.d.)	0.6500			22
Is a corrosion control chemical used (yes, no)?	Υ			23 24
Is water fluoridated (yes, no)?	N			25

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### **WATER MAINS**

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

	Number of Fe	Number of Fee	et					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
М	D	2.000	1,452	0	0	0	1,452	_ 1
L	D	4.000	1,690	0	0	0	1,690	2
Р	D	4.000	310	0	0	0	310	3
М	D	6.000	12,513	0	0	0	12,513	4
М	D	8.000	6,839	0	0	0	6,839	5
М	D	10.000	466	0	0	0	466	6
Total Within N	<i>l</i> unicipality		23,270	0	0	0	23,270	_
Total Utility		=	23,270	0	0	0	23,270	_

### **WATER SERVICES**

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
M	0.750	210	0	0	0	210	38
M	1.000	46	0	0	0	46	1 :
M	1.250	1	0	0	0	1	
М	1.500	1	0	0	0	1	
M	2.000	3	0	0	0	3	
Total Utilit	y	261	0	0	0	261	39

### **METERS**

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.

### **Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	206	6	4	0	208	0	<u> </u>
0.750	27	0	0	0	27	0	2
1.000	7	1	0	0	8	0	3
1.500	5	0	0	0	5	0	4
2.000	1	0	0	0	1	0	5
3.000	1	0	0	0	1	0	6
Total:	247	7	4	0	250	0	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)		Total (o)	
0.625	177	24	0	3	0	4	208	_ 1
0.750	19	7	0	1	0	0	27	_ 2
1.000	0	6	0	2	0	0	8	_ 3
1.500	0	2	0	1	0	2	5	4
2.000	0	0	0	1	0	0	1	 
3.000	0	0	0	1	0	0	1	 6
Total:	196	39	0	9	0	6	250	_

## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

- 1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	_
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	39				39	2
Total Fire Hydrants	39	0	0	0	39	=
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	_

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 39

Number of distribution system valves end of year: 58

Number of distribution valves operated during year: 58

#### WATER OPERATING SECTION FOOTNOTES

### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 640 - Supplies and Expense - The increase is due to a \$3,517 required State Drinking Water Analysis.

#### Meters (Page W-19)

### If Tested During Year column total is zero, please explain.

Maintenance men are aware of the testing requirements, they have been replacing old meters in lieu of testing them. This year they replaced 4 meters.

#### Explain program for replacing or testing meters 1" or smaller.

The Utility's program is to replace meters 1" or smaller every 20 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.